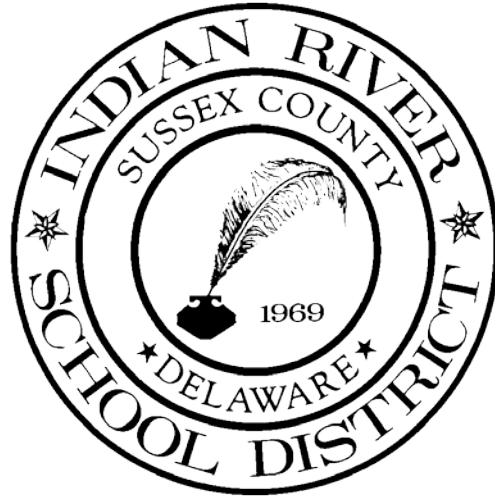


INDIAN RIVER SCHOOL DISTRICT  
FINAL BUDGET PROPOSAL (95-36-00)  
FISCAL YEAR 2021



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Presented to Board of Education – February 22, 2021

## Table of Contents

	Page
FY 2021 Total Revenue Budget	2
FY 2021 Discretionary Revenue Budget	3
FY 2021 Total Expense Budget	4
FY 2021 Discretionary Expense Budget	5-7
FY 2021 ILC Budgets	8
FY 2021 Tax Assessment Information	9
Current Expense Tax Rate Projections	10
Capitation Tax Rate Projections	11
Synopsis of Budgetary Line Items	12-15

**Indian River School District  
FY 2021 Total Revenue**

	FY 2020			Budget Comparison		
	Budget	Actual	FY 2021 Budget	Difference	% decrease/increase	
<b>STATE FUNDS</b>						
Formula Salaries & OECs	\$ 80,800,000	\$ 82,159,558	\$ 85,000,000	\$ 4,200,000	5%	
Cafeteria Salaries	1,353,083	1,425,370	1,436,635	83,552	6%	
Division II AOC	1,871,786	1,871,816	2,264,588	392,802	21%	
Division II AOC Vocational	376,784	376,785	423,047	46,263	12%	
Division II Energy	1,926,460	1,926,484	1,603,411	(323,049)	-17%	
District Contract Payments	144,000	144,000	409,093	265,093	184%	
Division III, Equalization	1,256,315	1,256,329	1,218,385	(37,930)	-3%	
One Time Enrollment Funding	-	-	784,047	784,047	#DIV/0!	
State Transportation	5,800,000	6,292,175	6,300,000	500,000	9%	
Homeless Transportation	475,000	445,775	446,000	(29,000)	-6%	
Foster Care Transportation	175,000	99,500	99,500	(75,500)	-43%	
Related Services	-	-	-	-	#DIV/0!	
Drivers Ed	39,695	47,353	45,576	5,881	15%	
Early Childhood Assistance	252,560	254,400	430,400	177,840	70%	
Professional Development	72,023	74,453	74,557	2,534	4%	
Minor Capital Improvements	1,024,415	1,024,415	931,948	(92,467)	-9%	
Ed Sustainment Fund	2,246,958	2,246,958	2,203,387	(43,571)	-2%	
Technology Block Grant	228,846	174,080	223,014	(5,832)	-3%	
Other State Funds	680,591	839,318	1,139,882	459,291	67%	
Major Capital Improvements	30,498,085	30,498,085	30,185,315	(312,770)	-1%	
Opportunity Grant	2,783,404	2,783,404	3,325,989	542,585	19%	
Student Success Block Grant	671,196	671,196	798,762	127,566	19%	
School Safety Grant	402,373	402,373	-	(402,373)	-100%	
State Giveback	-	-	-	-	#DIV/0!	
<b>Total State Funds</b>	<b>\$ 133,078,574</b>	<b>\$ 135,013,827</b>	<b>\$ 139,343,537</b>	<b>\$ 6,264,963</b>	<b>5%</b>	
<b>LOCAL FUNDS</b>						
Current Expense Tax Receipts	\$ 39,582,605	\$ 40,357,511	\$ 40,830,688	\$ 1,248,083	3%	
Debt Service Tax Receipts	3,168,296	3,248,350	3,585,077	416,781	13%	
Tuition Tax Receipts	9,884,437	7,924,598	9,657,821	(226,616)	-2%	
Minor Cap Tax Receipts	720,970	732,871	741,416	20,446	3%	
Interest	400,000	844,795	677,000	277,000	69%	
Athletics	72,000	70,865	-	(72,000)	-100%	
CSCR P	100,000	154,389	150,000	50,000	50%	
Indirect Costs	901,872	792,411	800,000	(101,872)	-11%	
E-rate	42,000	54,255	54,000	12,000	29%	
Facility Use	45,000	28,652	-	(45,000)	-100%	
JROTC	52,500	61,886	82,000	29,500	56%	
Other Local Funds	-	145,339	-	-	#DIV/0!	
<b>Total Local Funds</b>	<b>\$ 54,969,680</b>	<b>\$ 54,415,922</b>	<b>\$ 56,578,001</b>	<b>\$ 1,608,321</b>	<b>3%</b>	
<b>FEDERAL FUNDS</b>						
IDEA 611	\$ 2,436,958	\$ 2,420,567	\$ 2,505,373	\$ 68,415	3%	
IDEA 619	82,382	82,189	86,789	4,407	5%	
Title I	3,546,987	3,554,769	4,024,451	477,464	13%	
Title II	678,854	681,028	817,744	138,890	20%	
Title III	166,078	166,078	207,417	41,339	25%	
Title IV	391,043	392,677	403,649	12,606	3%	
Perkins	268,831	270,801	276,670	7,839	3%	
CARES Act - ESSERF I	-	-	2,871,570	2,871,570	#DIV/0!	
CARES Act - ESSERF II	-	-	13,142,967	13,142,967	#DIV/0!	
CARES Act - GEER	-	-	113,593	113,593	#DIV/0!	
Other Federal Funds	-	69,340	38,000	38,000	#DIV/0!	
<b>Total Federal Funds</b>	<b>\$ 7,571,133</b>	<b>\$ 7,637,449</b>	<b>\$ 24,488,223</b>	<b>\$ 16,917,090</b>	<b>223%</b>	
<b>Grand Total All Funds</b>	<b>\$ 195,619,387</b>	<b>\$ 197,067,198</b>	<b>\$ 220,409,761</b>	<b>\$ 24,790,374</b>	<b>13%</b>	

**INDIAN RIVER SCHOOL DISTRICT  
FY 2021 DISCRETIONARY REVENUE BUDGET**

TYPE OF FUNDS	ACTUAL FY2019	ACTUAL FY2020	BUDGET FY2021
Units Generated - Funding Purposes (I)	831.34	850.60	827.41
Units Generated - Funding Purposes (II)	898.86	926.14	902.51
Unit Funding - Div. II All Otr Costs	\$ 2,925.00	\$ 2,925.00	\$ 2,925.00
Unit Funding - Energy	\$ 2,387.00	\$ 2,387.00	\$ 2,387.00
<b>STATE FUNDS:</b>			
Division II:			
Operations	\$ 2,334,185	\$ 1,871,816	\$ 2,264,588
509 Operations (AOC)	250,082	376,785	423,047
Energy	2,008,637	2,070,484	2,012,504
ESCO Bonds	-	(144,000)	(409,093)
Division III (Equalization)	1,228,612	1,256,329	1,218,385
Ed Sustainment Fund	2,253,690	2,246,958	2,203,387
Technology Block Grant	229,746	174,080	223,014
<b>Total State Discretionary Funds</b>	<b>\$ 8,304,952</b>	<b>\$ 7,852,452</b>	<b>\$ 7,935,833</b>
<b>LOCAL FUNDS:</b>			
Current Expense Tax Revenue	\$ 36,676,032	\$ 40,830,688	\$ 40,830,688
Interest	399,732	844,795	677,000
Athletic Gate Receipts	70,525	70,865	-
CSCR P	113,644	154,389	150,000
Indirect Costs (From Federal)	335,030	310,834	317,051
Indirect Costs (ILC)	178,128	49,147	50,130
Indirect Costs (From Ennis)	161,938	153,091	156,153
Indirect Costs (From Cafe)	227,256	279,339	284,926
E-Rate	7,862	54,255	54,000
Building Rentals	53,091	28,652	-
JROTC	54,499	61,886	82,000
<b>Total Local Discretionary Funds</b>	<b>\$ 38,277,737</b>	<b>\$ 42,837,941</b>	<b>\$ 42,601,947</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 46,582,689</b>	<b>\$ 50,690,393</b>	<b>\$ 50,537,780</b>
Carryover Funds/Reserve	\$ 12,002,141	\$ 13,923,638	\$ -

**Indian River School District  
FY 21 Expenditure Budget (All Sources)**

Operating Unit Description	FY2020 Budget	FY2020 Actual	FY2021 Budget	Difference	% decrease/increase
School Discretionary Budgets	\$ 1,220,800	\$ 828,282	\$ 1,198,300	\$ (22,500)	-2%
Tuition Expenses*	9,884,437	8,582,638	10,436,388	551,951	6%
Field Maintenance	55,000	36,530	55,000	-	0%
Athletics	1,181,235	897,980	1,181,235	-	0%
Vocational	376,784	243,290	423,047	46,263	12%
Curriculum & Instruction (K-12)	610,000	378,246	631,000	21,000	3%
Early Childhood / Project Village	252,560	170,148	430,400	177,840	70%
Human Resources	331,500	304,539	331,500	-	0%
Salaries	117,350,583	122,457,711	125,620,186	8,269,603	7%
District Operations	8,974,307	8,264,288	9,180,800	206,493	2%
State Transportation	6,450,000	6,670,481	6,845,500	395,500	6%
Driver's Education	39,695	22,477	45,576	5,881	15%
Professional Development	72,023	17,262	74,557	2,534	4%
Debt Service	3,168,296	3,262,914	3,607,736	439,440	14%
Minor Capital Improvements	1,745,385	969,665	1,550,247	(195,138)	-11%
Federal Grants	7,571,133	7,991,909	24,488,223	16,917,090	223%
State Grants	4,537,564	2,192,956	4,124,751	(412,813)	-9%
Major Capital Improvements	30,498,085	-	30,185,315	(312,770)	-1%
<b>Total Expenses - All Sources</b>	<b>\$ 194,319,387</b>	<b>\$ 163,291,316</b>	<b>\$ 220,409,761</b>	<b>\$ 26,090,374</b>	<b>13%</b>

School Discretionary Budgets:				FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
9360690A	Long Neck Elementary School	99999	School Budget	81,600	57,114	72,700	(8,900)	-11%
9360692A	North Georgetown Elementary School	99999	School Budget	120,000	83,724	99,200	(20,800)	-17%
9360732A	John M. Clayton Elementary School	99999	School Budget	72,000	59,601	76,100	4,100	6%
9360734A	Georgetown Elementary School	99999	School Budget	120,000	85,165	106,300	(13,700)	-11%
9360736A	Lord Baltimore Elementary School	99999	School Budget	73,600	51,192	73,200	(400)	-1%
9360738A	East Millsboro Elementary School	99999	School Budget	94,400	54,666	95,700	1,300	1%
9360740A	Phillip C. Showell Elementary	99999	School Budget	40,000	32,299	35,200	(4,800)	-12%
9360741A	Millsboro Middle School	99999	School Budget	88,000	87,261	91,200	3,200	4%
9360742A	Selbyville Middle School	99999	School Budget	88,000	70,776	87,500	(500)	-1%
9360743A	Georgetown Middle School	99999	School Budget	84,800	58,287	90,000	5,200	6%
9360746A	Indian River High School	99999	School Budget	110,400	66,176	105,300	(5,100)	-5%
9360748A	Sussex Central Senior Hs	99999	School Budget	196,800	170,611	216,800	20,000	10%
9360749A	Southern Delaware Arts School	99999	School Budget	51,200	38,271	49,100	(2,100)	-4%

**\$ 1,220,800 \$ 915,143 \$ 1,198,300 \$ (22,500) -2%**

Curriculum & Instruction Budgets:								
99920000	Curriculum/Instructional	95227	Department of Instruction	\$ 111,000	\$ 20,047	\$ 111,000	\$ -	0%
99920000	Curriculum/Instructional	95270	Dual Enrollment	19,000	39,460	40,000	21,000	111%
99920000	Curriculum/Instructional	95258	IB Program	60,000	10,446	60,000	-	0%
99920000	Curriculum/Instructional	95474	Textbooks	400,000	383,074	400,000	-	0%
99990950	Ingram Pond	99999	Ingram Pond	20,000	7,178	20,000	-	0%

**\$ 610,000 \$ 460,204 \$ 631,000 \$ 21,000 3%**

Vocational Education (509) Budget								
99940300	Division II Vocational	93601	G.W. Carver	\$ 136	\$ 70	\$ -	\$ (136)	-100%
99940300	Division II Vocational	93609	Selbyville Middle School	28,539	11,533	36,280	7,741	27%
99940300	Division II Vocational	93611	Indian River High School	76,925	62,830	82,554	5,629	7%
99940300	Division II Vocational	93612	Sussex Central High	207,380	142,571	235,021	27,641	13%
99940300	Division II Vocational	93616	Millsboro Middle School	41,268	18,154	42,590	1,323	3%
99940300	Division II Vocational	93617	Georgetown Middle School	22,537	10,638	26,601	4,065	18%

**\$ 376,784 \$ 245,795 \$ 423,047 \$ 46,263 12%**

Athletic Budgets:				FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	93609	Athletics	\$ 110,000	\$ 86,447	\$ 110,000	\$ -	0%
99920700	Indian River High School	93611	Athletics	390,000	329,449	390,000	-	0%
99920700	Sussex Central Senior Hs	93612	Athletics	487,695	423,208	487,695	-	0%
99920700	Millsboro Middle School	93616	Athletics	95,000	65,828	95,000	-	0%
99920700	Georgetown Middle School	93617	Athletics	98,540	72,565	98,540	-	0%
				<b>\$ 1,181,235</b>	<b>\$ 977,497</b>	<b>\$ 1,181,235</b>	<b>\$ -</b>	<b>0%</b>

Athletic Field Maintenance Budgets:				FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	95602	Athletics	\$ 5,000	\$ 1,626	\$ 5,000	\$ -	0%
99920700	Indian River High School	95602	Athletics	20,000	13,026	20,000	-	0%
99920700	Sussex Central Senior Hs	95602	Athletics	20,000	18,376	20,000	-	0%
99920700	Millsboro Middle School	95602	Athletics	5,000	431	5,000	-	0%
99920700	Georgetown Middle School	95602	Athletics	5,000	2,157	5,000	-	0%
				<b>\$ 55,000</b>	<b>\$ 35,617</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>0%</b>

Human Resources / Personnel				FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	\$ 85,000	\$ 93,002	\$ 85,000	\$ -	0%
99950000	Personnel	95432	HR / Recruiting	71,500	59,887	71,500	-	0%
99990410	Student Activities (EPER)	95420	EPER	175,000	136,411	175,000	-	0%
				<b>\$ 331,500</b>	<b>\$ 289,300</b>	<b>\$ 331,500</b>	<b>\$ -</b>	<b>0%</b>

Local Salaries & OECs				FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
99940400	Div III / Local Salaries	99999	Default Program Code	\$ 33,900,000	\$ 36,960,334	\$ 38,253,945	\$ 4,353,945	13%
99900300	District Expenditures	95228	Substitute Teachers	870,000	858,460	870,000	-	0%
99900300	District Expenditures	95277	Other Substitutes	375,000	293,058	375,000	-	0%
99940200	District Expenditures	95048	JROTC	52,500	85,624	90,000	37,500	71%
				<b>\$ 35,197,500</b>	<b>\$ 38,197,476</b>	<b>\$ 39,588,945</b>	<b>\$ 4,391,445</b>	<b>12%</b>

Other Operations:			FY20 Budget	FY20 Actual	FY21 Budget	Difference	% Inc/(dec)
99900000	Board of Education	95402 Board Of Education	\$ 27,000	\$ 44,512	\$ 27,000	\$ -	0%
99900100	Legal Services	95436 Legal Services	50,000	30,887	50,000	-	0%
99910010	District Office	95415 District Office	50,000	38,234	70,000	20,000	40%
99960200	District Operations	99999 Default Program Code	3,867,319	3,337,913	3,500,000	(367,319)	-9%
99940810	Technology Equipment & Repair	95471 Technology Management	842,550	833,958	561,800	(280,750)	-33%
99970650	Curriculum/Instructional	90874 Student Services	150,000	107,783	150,000	-	0%
99970650	Safety & Security	99537 Safety & Security	1,200,000	1,383,800	1,400,000	200,000	17%
99900300	Charter/Choice Expense	99999 Charter/Choice	545,000	818,138	1,500,000	955,000	175%
99960500	Vehicles / Fleet Services	95487 Vehicles / Fleet	135,000	57,930	100,000	(35,000)	-26%
99960100	Maintenance	95421 Facility Mgmt / Maint.	450,000	379,244	450,000	-	0%
99960400	Local Transportation	95481 Transportation	950,000	914,940	950,000	-	0%
99900300	District Expenditures	95120 Portable Expenses	381,000	412,560	122,000	(259,000)	-68%
99900300	District Expenditures	95509 District Expenditures	326,438	292,959	300,000	(26,438)	-8%
			<b>\$ 8,974,307</b>	<b>\$ 8,652,857</b>	<b>\$ 9,180,800</b>	<b>\$ 206,493</b>	<b>2%</b>
<b>Totals</b>			<b>\$ 47,947,126</b>	<b>\$ 49,773,890</b>	<b>\$ 52,589,828</b>	<b>\$ 4,642,701</b>	<b>10%</b>



**INDIAN RIVER SCHOOL DISTRICT  
FY2021 ILC Operating Budgets**

<b>Operating Unit</b>	<b>Operating Unit Description</b>	<b>Program Code</b>	<b>Program Code Description</b>	<b>FY20 Budget</b>	<b>FY20 Actual</b>	<b>FY21 Budget</b>	<b>Difference</b>
9360689A	Carver Academy	95217	ILC	\$ 1,111,596.72	\$ 1,043,503.97	\$ 96,542.67	\$ (1,015,054.05)
9360689A	Carver Academy (CAMP)	99999	ILC	293,150.38	276,559.67	256,356.82	(36,793.56)
9360690A	Long Neck Elementary School	95217	ILC	167,477.61	155,353.91	131,304.71	(36,172.90)
9360692A	North Georgetown Elementary	95217	ILC	84,864.87	72,930.53	100,041.68	15,176.81
9360732A	John M. Clayton Elementary Scho	95217	ILC	87,747.87	99,580.25	94,831.18	7,083.31
9360734A	Georgetown Elementary School	95207	Autistic	7,607.97	-	-	(7,607.97)
9360734A	Georgetown Elementary School	95217	ILC	135,642.68	123,111.80	98,999.58	(36,643.10)
9360736A	Lord Baltimore Elementary	95217	ILC	30,486.43	25,254.05	84,410.17	53,923.74
9360738A	East Millsboro Elementary	95217	ILC	109,683.15	100,873.12	104,210.09	(5,473.06)
9360740A	Phillip C. Showell Elementary	95217	ILC	37,890.00	34,337.02	94,831.18	56,941.18
9360741A	Millsboro Middle School	95217	ILC	118,063.15	119,218.10	82,325.97	(35,737.18)
9360742A	Selbyville Middle School	95217	ILC	231,178.93	223,890.45	169,862.44	(61,316.49)
9360743A	Georgetown Middle School	95217	ILC	133,720.43	127,322.84	60,441.85	(73,278.58)
9360746A	Indian River High School	95217	ILC	12,500.00	4,975.85	78,157.57	65,657.57
9360748A	Sussex Central High	95217	ILC	303,820.65	302,404.82	126,094.21	(177,726.44)
<b>Total Tuition Discretionary Totals</b>				<b>\$ 2,865,430.84</b>	<b>\$ 2,709,316.38</b>	<b>\$ 1,578,410.12</b>	<b>\$ (1,287,020.72)</b>

**Indian River School District  
FY2021 Tax Information**

	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>
<b>Current Expense</b>	\$ 40,570,942	76.95%	\$ 2.3500	1,712,471,601	\$ 562,044
<b>Debt Service</b>	3,592,342	6.42%	0.1961	HEAD COUNT	46,837
				CAP RATE	\$ 12.00
<b>Tuition</b>	7,962,993	15.23%	0.4650		
<b>Minor Capital Improvements</b>	736,363	1.41%	0.0430		
	<u>\$ 52,862,639</u>	<u>100.00%</u>	<u>\$ 3.0541</u>		

<b>REFERENDUM DISTRIBUTION ILLUSTRATION:</b>		
<b>Pre-referendum distribution</b>	1.0650	18,237,823
<b>Post-referendum distribution</b>	0.3900	6,678,639
<b>FY 2004 Referendum Distribution</b>	0.0500	856,236
<b>FY 2006 Referendum Distribution - P #1</b>	0.1500	2,568,707
<b>FY 2006 Referendum Distribution - P #2</b>	0.0900	1,541,224
<b>FY 2013 Referendum Distribution</b>	0.1150	1,969,342
<b>FY 2017 Referendum Distribution</b>	0.4900	8,391,111
<b>Capitation Taxes</b>		327,859
	<u>2.3500</u>	<u>40,570,942</u>

**Indian River School District Tax Assessment Growth Analysis**

	<b>TAX YEAR</b>	<b>BASE RATE</b>	<b>CHANGE</b>	<b>PERCENT</b>	<b>One Cost</b>	<b>TAX RATE</b>	<b>Current Expense Revenue</b>	<b>Difference</b>
	<b>FY 1997</b>	692,534,144		100.00%	69,253	1.305	9,037,570.58	
	<b>FY 1998</b>	718,575,123	26,040,979	103.76%	71,858	1.455	10,455,268.04	1,417,697
	<b>FY 1999</b>	739,392,646	20,817,523	102.90%	73,939	1.455	10,758,163.00	302,895
	<b>FY 2000</b>	764,581,221	25,188,575	103.41%	76,458	1.455	11,124,656.77	366,494
A	<b>FY 2001</b>	802,209,772	37,628,551	104.92%	80,221	1.455	11,672,152.18	547,495
C	<b>FY 2002</b>	837,296,433	35,086,661	104.37%	83,730	1.450	12,140,798.28	468,646
T	<b>FY 2003</b>	878,820,149	41,523,716	104.96%	87,882	1.455	12,786,833.17	646,035
U	<b>FY 2004</b>	924,715,065	45,894,916	105.22%	92,472	1.455	13,454,604.20	667,771
I	<b>FY 2005</b>	977,209,003	52,493,938	105.68%	97,721	1.505	14,706,995.50	1,252,391
A	<b>FY 2006</b>	1,027,329,056	50,120,053	105.13%	102,733	1.505	15,461,302.29	754,307
N	<b>FY 2007</b>	1,114,899,313	87,570,257	108.52%	111,490	1.655	18,451,583.63	2,990,281
L	<b>FY 2008</b>	1,209,667,267	94,767,954	108.50%	120,967	1.745	21,108,693.81	2,657,110
F	<b>FY 2009</b>	1,263,098,694	53,431,427	104.42%	126,310	1.745	22,041,072.21	932,378
O	<b>FY 2010</b>	1,295,752,026	32,653,332	102.59%	129,575	1.745	22,610,872.85	569,801
A	<b>FY 2011</b>	1,334,624,587	38,872,561	103.00%	133,462	1.745	23,289,199.04	678,326
R	<b>FY 2012</b>	1,338,856,543	4,231,956	100.32%	133,886	1.745	23,363,046.68	73,848
S	<b>FY 2013</b>	1,358,241,464	19,384,921	101.45%	135,824	1.745	23,701,313.55	338,267
M	<b>FY 2014</b>	1,379,031,295	20,789,831	101.53%	137,903	1.860	25,649,982.09	1,948,669
N	<b>FY 2015</b>	1,404,655,184	25,623,889	101.86%	140,466	1.860	26,126,586.42	476,604
E	<b>FY 2016</b>	1,459,322,959	54,667,775	103.89%	145,932	1.860	27,143,407.04	1,016,821
T	<b>FY 2017</b>	1,509,426,589	50,103,630	103.43%	150,943	1.860	28,075,334.56	931,928
	<b>FY 2018</b>	1,561,715,203	52,288,614	103.46%	156,172	2.350	36,700,307.27	8,624,973
	<b>FY 2019</b>	1,608,137,332	46,422,129	102.97%	160,814	2.350	37,791,227.30	1,090,920
	<b>FY 2020</b>	1,672,086,168	63,948,836	103.98%	167,209	2.350	39,294,024.95	1,502,798
	<b>FY 2021</b>	1,712,471,601	40,385,433	102.42%	171,247	2.350	40,243,082.62	949,058

**Avg. Assessment Growth Rate (2012-2021)** 102.53%  
**Avg. Assessment Dollar Change (2012-2021)** 37,784,701  
**Avg. Change in Cents** 150,039

FY 2022	1,755,809,902	43,338,301	102.53%	175,581	2.350	41,261,532.70	1,018,450
FY 2023	1,800,244,986	44,435,083	102.53%	180,024	2.350	42,305,757.16	1,044,224
FY 2024	1,845,804,608	45,559,622	102.53%	184,580	2.350	43,376,408.29	1,070,651
FY 2025	1,892,517,228	46,712,621	102.53%	189,252	2.350	44,474,154.87	1,097,747

Estimated Projected Assessment Growth

**Indian River School District Capitation Growth Analysis**

	<b>TAX YEAR</b>	<b>BASE RATE</b>	<b>CHANGE</b>	<b>PERCENT</b>	<b>TAX RATE</b>	<b>Current Expense Revenue</b>	<b>Difference</b>
A C T U I A N L F O C R a M p A i T t I a O t N i o n	<b>FY 1998</b>	19,753	-	0.00%	7.00	138,271	138,271
	<b>FY 1999</b>	19,500	(253)	98.72%	7.00	136,500	(1,771)
	<b>FY 2000</b>	19,357	(143)	99.27%	7.00	135,499	(1,001)
	<b>FY 2001</b>	21,197	1,840	109.51%	7.00	148,379	12,880
	<b>FY 2002</b>	24,938	3,741	117.65%	7.00	174,566	26,187
	<b>FY 2003</b>	30,080	5,142	120.62%	7.00	210,560	35,994
	<b>FY 2004</b>	32,107	2,027	106.74%	7.00	224,749	14,189
	<b>FY 2005</b>	31,504	(603)	98.12%	7.00	220,528	(4,221)
	<b>FY 2006</b>	31,721	217	100.69%	7.00	222,047	1,519
	<b>FY 2007</b>	31,980	259	100.82%	7.00	223,860	1,813
	<b>FY 2008</b>	32,306	326	101.02%	7.00	226,142	2,282
	<b>FY 2009</b>	32,725	419	101.30%	7.00	229,075	2,933
	<b>FY 2010</b>	33,170	445	101.36%	7.00	232,190	3,115
	<b>FY 2011</b>	33,668	498	101.50%	7.00	235,676	3,486
	<b>FY 2012</b>	33,678	10	100.03%	7.00	235,746	70
	<b>FY 2013</b>	35,123	1,445	104.29%	7.00	245,861	10,115
	<b>FY 2014</b>	34,658	(465)	98.68%	7.00	242,606	(3,255)
	<b>FY 2015</b>	34,904	246	100.71%	7.00	244,328	1,722
	<b>FY 2016</b>	35,623	719	102.06%	7.00	249,361	5,033
	<b>FY 2017</b>	36,695	1,072	103.01%	7.00	256,865	7,504
	<b>FY 2018</b>	38,704	2,009	105.47%	7.00	270,928	14,063
<b>FY 2019</b>	39,620	916	102.37%	7.00	277,340	6,412	
<b>FY 2020</b>	41,028	1,408	103.55%	7.00	287,196	9,856	
<b>FY 2021</b>	46,837	5,809	114.16%	7.00	327,859	40,663	

**Avg. Capitation Growth Rate (2012-2021)** 103.43%  
**Avg. Capitation Dollar Change (2012-2021)** 1,317

FY 2022	48,445	1,608	103.43%	7.00	339,114	11,255
FY 2023	50,108	1,663	103.43%	7.00	350,756	11,642
FY 2024	51,828	1,720	103.43%	7.00	362,797	12,041
FY 2025	53,607	1,779	103.43%	7.00	375,252	12,455

Estimated Projected Capitation Growth

Indian River School District Budgetary Synopsis:

- **Local Salaries – 99940400 99999**

Local current expense allocations to account for the local share of all IRSD employees including teacher, paraprofessional, secretaries, custodians, and all other employee groups excluding food service workers.

- **Substitute Teachers – 99900300 95228**

Local current expense and/or discretionary fund allocations to account for substitute teachers at IRSD while normal teaching staff utilizes sick and personal leave benefits including but not limited to FMLA, bereavement leave, etc.

- **Other Substitutes – 99900300 95277**

Current expense tax allocations to account for non-teaching staff members at IRSD while normal staff members utilize sick and personal leave benefits including but not limited to FMLA, bereavement leave, etc. and a substitute employee is utilized pursuant to the negotiated union contracts.

- **School Safety Agent & SROs – 99970650 99537**

Local discretionary funds or current expense allocations to account for the IRSD School Safety Agents, School Resource Officers and school safety initiatives.

- **JROTC – 99940200 95048**

Local current expense allocation to account for the salaries of the IRSD JROTC program at Sussex Central and Indian River High Schools. These are locally funded positions with federal government partial reimbursement from the armed services.

- **Special Activities (EPER) – 9990410 95420**

Local current expense allocations to account for the salaries of the IRSD EPER (extra pay for extra responsibilities) as negotiated via the teacher's contract for additional work over above the normal course of business.

- **District Operations – 99960200 99999**

State discretionary funds and local current expense allocations utilized for all operational expenses associated with the facility operations which includes but is not limited to: utilities, insurances, water, sewer, telephone, copier operations, large ticket school nurse medical supplies, and other Board negotiated maintenance contracts.

- **Choice/Charter School Payments**

Local current expense allocations to account for the choice or charter students that chose to attend other schools. These payments are computed by the Delaware Department of Education.

- **Personnel Operations – 99950000 95432**

State discretionary funds and local current expense allocations utilized to procure all services required for the recruitment and retention of qualified staff members to the Indian River School District. Operational expenses included but not limited to: advertising and recruitment for positions, school stream (Applitrack) position application processes, and criminal background investigations for potential employees as well as legal services for employee grievance actions or termination process.

- **Student Services – 99970650 90874**

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with student needs such as homebound services, discipline hearings and other student oriented initiatives for student recruitment and retention.

- **Professional Education (Tuition reimbursement) – 99940900 95483**

Local current expense allocations to account for the continued professional development of employees that chose to further their education and obtain advanced degrees. This is a local initiative negotiated via the various employment contracts.

- **District Office (IREC) – 99910010 95415**

State discretionary funds and local current expense allocations utilized to procure all operational supplies and materials, employee mileage reimbursements, etc. associated with administrative operations of the district.

- **Legal Services – 99990100 95436**

State discretionary funds and local current expense allocations utilized to procure all legal services necessary for the operational effectiveness of the district.

- **Board of Education – 99900000 95402**

State discretionary funds and local current expense allocations utilized to procure all operational supplies, materials and services necessary for the operational effectiveness of the district. Board of Education dues to state and national organizations, board meeting expenses, and registration fees to meetings, conferences, etc.

- **Curriculum, Instruction, Accountability & Assessment – 99920000 95227**

State discretionary funds and local current expense allocations utilized to procure supplies and materials for CIAA operations including administrative expenses associated with the accountable administrators.

- **Debt Services – 99970000 99999**

State non-discretionary funds and local tuition tax allocations for debt service payments associated with long term debt arrangements.

- **IB - 99960350 – 95258**

State discretionary funds and local current expense allocations utilized to procure all operational supplies and materials associated with implementation of IB in the applicable high school.

- **Textbooks – 99920000 95474**

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with implementation of new textbooks curriculum within the district. Additional funding intended for the overall district wide textbook adopting.

- **Technology Management – 99940810 95471**

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with repair and maintenance of technology within the district – administrative and instructional, registration and renewal fees for Alertnow, any district antivirus license renewals, server replacements, technician reimbursement for personal cell phone usage and mileage within the district.

- **Ingram Pond – 99990950 99999**

Local discretionary fund allocations utilized to procure operational supplies and materials associated with curriculum and instruction operations for the Ingram Pond facilities. Some of these funds are generated via tree harvest proceeds.

- **Athletic Programs – Middle & High School – 99920700**

Local discretionary fund allocations utilized to procure operational supplies and materials, equipment or services for the school athletic program and athletic field maintenance initiative.

- **Vocational Education Program – Middle & High School – 99940300**

State discretionary fund allocations utilized to procure operational supplies and materials, equipment or services for the specific school vocational education program.

- **Maintenance – 99960100 95421**

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with IRSD buildings and grounds operations, repair and maintenance initiatives not covered under minor capital improvements, custodial supplies and materials, custodial equipment, etc.

- **Minor Capital Improvement – 99970200 95442**

State non-discretionary funds utilized to procure all operational expenses associated with IRSD buildings and grounds repair and maintenance initiatives. This represents the 60% state funds and 40% local funds for regular education operations.

- **Transportation State – 99960300 95481**

State non-discretionary funds utilized to procure all operational expenses associated with IRSD transportation operations for students to and from school. This represents the 90% state share of the funding.

- **Transportation Local – 99960400 95481**

Local non-discretionary funds utilized to procure all operational expenses associated with IRSD transportation operations for students to and from school. This represents the 10% local share of the funding. Additional allocations are for local transportation costs associated with IRSD transportation needs and operating activities such as homeless transportation, transportation vehicle repairs if district owned, etc.

- **Vehicles – 99960500 95487**

Local discretionary funds utilized to procure all operational expenses associated with IRSD vehicle and equipment operations. This representation repair/maintenance as well as fuel expenses associated with IRSD vehicles and equipment.

- **School Discretionary Budgets**

State and local discretionary funds utilized to procure all operational and instructional supplies, services, and equipment associated with IRSD school instructional programs for students while attending school. Allocations are based on September 30<sup>th</sup> unit count numbers with a per unit allocation.

- **Tuition Based Budgets**

Local tuition tax funds utilized to procure all operational and instructional personnel, supplies, services, and equipment associated with IRSD school ILC instructional programs for students while attending school. The programs are all intensive learning centers, SCOPE, and CAMP.